

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

BENTHOS MASTER FUND, LTD.,

Petitioner,

-against-

AARON ETRA,

Respondent.

20-CV-3384 (VEC)

ORDER

VALERIE CAPRONI, United States District Judge:

WHEREAS on November 15, 2022, Petitioner filed a motion to have Respondent held in contempt of Court, Dkt. 209;

IT IS HEREBY ORDERED that, as part of its reply due on Friday, December 9, 2022, Petitioner must submit:

A spreadsheet with the following columns: (1) a short description of each item that Petitioner contends has not been produced and that Petitioner still wants produced (e.g., all bank statements for 2017); (2) the relevant document request and its docket reference; and (3) the date of the Court order requiring its production;

A second spreadsheet reflecting each deposit of funds into any of Respondent's personal bank accounts of at least \$500<sup>1</sup> since August 27, 2020, with the following columns: (1) the name of the bank account; (2) the date of the deposit; (3) the payor (if known); and (4) the deposit amount;

A third spreadsheet reflecting any withdrawals from any of Respondent's IOLA accounts that reasonably appears to Petitioner to have been transferred to Respondent or

<sup>1</sup> The Court is happy to consider deposits of a lower amount if Petitioner wishes to include them.

to an affiliate<sup>2</sup> of Respondent with the following columns: (1) the name of the bank account; (2) the date of the withdrawal; (3) the account (if any and if known) into which the funds were deposited; (4) the withdrawal amount; (5) and a short explanation why Petitioner believes the funds were transferred to Respondent (e.g., it would be odd to make a counter withdrawal for a client from an IOLA account).

Each of the three above-described spreadsheets must be filed on ECF and also emailed to Chambers in Microsoft Excel.

A complete copy of Respondent's April 12, 2019 deposition transcript.

IT IS FURTHER ORDERED that if Respondent has any admissible evidence to contradict Petitioner's spreadsheet entries that has not yet been produced, he must bring it to the hearing on December 14, 2022. The Court also expects Respondent to be prepared to discuss all of the entries in Petitioner's spreadsheets at the hearing.

**SO ORDERED.**

Date: November 30, 2022  
New York, New York

  
\_\_\_\_\_  
VALERIE CAPRONI  
United States District Judge

---

<sup>2</sup> For example, the "Counter Withdrawals" totaling \$1300 and the September 2021 transfers to "Motherland Investment Portfolios" as reflected in records of Respondent's M&T IOLA account ending in 3441. See Popofsky Decl., Dkt. 211, at 6, ¶ 19.